- Sec. 154. (1) If the state tax commission determines that property subject to the collection of taxes under this act, including property subject to taxation under 1974 PA 198, MCL 207.551 to 207.572, 1905 PA 282, MCL 207.1 to 207.21, 1953 PA 189, MCL 211.181 to 211.182, and the commercial redevelopment act, 1978 PA 255, MCL 207.651 to 207.668, has been incorrectly reported or omitted for any previous year, but not to exceed the current assessment year and 2 years immediately preceding the date the incorrect reporting or omission was discovered and disclosed to the state tax commission, the state tax commission shall place the corrected assessment value for the appropriate years on the appropriate assessment roll. The state tax commission shall issue an order certifying to the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made the amount of taxes due as computed by the correct annual rate of taxation for each year except the current year. Taxes computed under this section shall not be spread against the property for a period before the last change of ownership of the property.
- (2) If an assessment change made under this section results in increased property taxes, the additional taxes shall be collected by the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made. Not later than 20 days after receiving the order certifying the amount of taxes due under subsection (1), the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made or the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made shall submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property on which the additional taxes are assessed, if different than a person named in the order, by first-class mail, address correction requested. Except for real property subject to taxation under 1974 PA 198, MCL 207.551 to 207.572, 1905 PA 282, MCL 207.1 to 207.21, 1953 PA 189, MCL 211.181 to 211.182, and the commercial redevelopment act, 1978 PA 255, MCL 207.651 to 207.668, and for real property only, if the additional taxes remain unpaid on the March 1 in the year immediately succeeding the year in which the state tax commission issued the order certifying the additional taxes under subsection (1), the real property on which the additional taxes are due shall be returned as delinquent to the county treasurer. Real property returned for delinquent taxes under this section, and upon which taxes, interest, penalties, and fees remain unpaid after the property is returned as delinquent to the county treasurer, is subject to forfeiture, foreclosure, and sale for the enforcement and collection of the delinquent taxes as provided in sections 78 to 79a.
- (3) Except as otherwise provided in subsection (4), a corrected tax bill based on an assessment roll corrected for incorrectly reported or omitted personal property that is issued after the effective date of the amendatory act that added this subsection shall include penalty and interest at the rate of 1.25% per month or fraction of a month from the date the taxes originally could have been paid without interest or penalty. If the tax bill has not been paid within 60 days after the corrected tax bill is issued, interest shall again begin to accrue at the rate of 1.25% per month or fraction of a month.
- (4) If a person requests that an increased assessment due to incorrectly reported or omitted personal property be added to the assessment roll under this section before March 1, 2004 with respect to statements filed or required to be filed under section 19 for taxes levied before January 1, 2004, and the corrected tax bill issued under this subsection is paid within 30 days after the corrected tax bill is issued, that person is not liable for any penalty or interest on that portion of the additional tax attributable to the increased assessment resulting from that request. However, a person who pays a corrected tax bill issued under this subsection more than 30 days after the corrected tax bill is issued is liable for the penalties and interest imposed under subsection (3).
- (5) Except as otherwise provided in this section, the treasurer of the local tax collecting unit or the county treasurer shall disburse the payments of interest received to this state and to a city, township, village, school district, county, and authority, in the same proportion as required for the disbursement of taxes collected under this act. The amount to be disbursed to a local school district, except for that amount of interest attributable to mills levied under section 1211(2) or 1211c of the revised school code, 1976 PA 451, MCL 380.1211 and 380.1211c, and mills that are not included as mills levied for school operating purposes under section 1211 of the revised school code, 1976 PA 451, MCL 380.1211, shall be paid to the state treasury and credited to the state school aid fund established by section 11 of article IX of the state constitution of 1963. For an intermediate school district receiving state aid under section 56, 62, or 81 of the state school aid act of 1979, 1979 PA 94, MCL 388.1656, 388.1662, and 388.1681, of the interest that would otherwise be disbursed to or retained by the intermediate school district, all or a portion, to be determined on the basis of the tax rates being utilized to compute the amount of the state school aid, shall be paid instead to the state treasury and credited to the state school aid fund established by section 11 of article IX of the state constitution of 1963.
- (6) If an assessment change made under this section results in a decreased tax liability, a refund of excess tax payments shall be made by the county treasurer and shall include interest at the rate of 1% per month or fraction of a month for taxes levied before January 1, 1997 and interest at the rate provided under section 37 of the tax tribunal act, 1973 PA 186, MCL 205.737, for taxes levied after December 31, 1996, from the date of the payment of the tax to the date of the payment of the refund. The county treasurer shall charge a refund of excess tax payments under this subsection to the various taxing jurisdictions in the same proportion as the taxes levied.
- (7) A person to whom property is assessed under this section may appeal the state tax commission's order to the Michigan tax tribunal.

As Amended by 2003 Public Act No. 247, Approved December 29, 2003

Issued October 12, 2015

Docket Number: 154-15-0631

BERRIEN COUNTY BENTON TWP.

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

FARM CREDIT LEASING SERVICE CORP. Parcel Code: 11-03-9999-1620-00-0

5500 SOUTH QUEBEC STREET Classification: PERSONAL ENGLEWOOD, CO 80111

BERRIEN COUNTY County:

Assessment Unit: BENTON TWP. Assessing Officer / Equalization Director:

ANTOINETTE J. SWISHER, ASSR.

School District: 1725 TERRITORIAL ROAD **BENTON HARBOR**

BENTON HARBOR, MI 49022

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)	
ASSESSED	VALUE				
2014	\$643,900	\$0	\$0	(\$643,900)	
2015	\$549,900	\$0	\$0	(\$549,900)	
TAXABLE \	/ALUE				
2014	\$643,900	\$0	\$0	(\$643,900)	
2015	\$549,900	\$0	\$0	(\$549,900)	

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0515 **BERRIEN COUNTY CITY OF SAINT JOSEPH**

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

JORDAN C. AND KAY F. WING Parcel Code: 11-76-6950-0029-00-3

1221 LANE DR. Classification: REAL

ST. JOSEPH. MI 49085 **BERRIEN COUNTY** County:

Assessment Unit: CITY OF SAINT JOSEPH Assessing Officer / Equalization Director:

DEBORAH R. DEJA, ASSR.

700 BROAD STREET School District: ST.JOSEPH

ST. JOSEPH, MI 49085

YEAR ASSESSED \	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
2015	\$0	\$98,000	\$98,000	\$98,000
TAXABLE VA		*	400.000	*
2015	\$0	\$98,000	\$98,000	\$98,000

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

This order limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Douglas B. Roberts



Issued October 12, 2015

Docket Number: 154-15-0516 **BERRIEN COUNTY CITY OF SAINT JOSEPH**

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

JAMES C. AND ANNELIESA HUNDT Parcel Code: 11-76-1900-0178-01-3

561 UPTON DR. Classification: REAL

BERRIEN COUNTY County:

Assessment Unit: CITY OF SAINT JOSEPH Assessing Officer / Equalization Director:

DEBORAH R. DEJA, ASSR.

700 BROAD STREET School District: ST.JOSEPH

ST. JOSEPH, MI 49085

ST. JOSEPH, MI 49085

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED V 2015	\$ 0	\$244,500	\$244,500	\$244,500
TAXABLE VA	LUE \$0	\$244.500	\$244.500	\$244.500

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

This order limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Douglas B. Roberts



Issued October 12, 2015

Docket Number: 154-15-0554 **CALHOUN COUNTY CITY OF MARSHALL**

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

MARK VAN WORMER Parcel Code: 13-53-299-102-01

19305 R DRIVE Classification: REAL TEKONSHA, MI 49092

CALHOUN COUNTY County:

Assessment Unit: CITY OF MARSHALL Assessing Officer / Equalization Director:

JULIE A. CAIN-DEROUIN, ASSR.

323 W. MICHIGAN AVENUE School District: **MARSHALL**

MARSHALL, MI 49068

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED	VALUE			
2014	\$0	\$4,300	\$4,300	\$4,300
2015	\$29,400	\$4,500	\$4,500	(\$24,900)
TAXABLE V				
2014	\$0	\$3,352	\$3,352	\$3,352
2015	\$20,800	\$3,405	\$3,405	(\$17,395)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Douglas B. Roberts

Issued October 12, 2015

Docket Number: 154-15-0603 **CALHOUN COUNTY** PENNFIELD TWP.

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

FEDERAL NATIONAL MORTGAGE ASSOC. Parcel Code: 13-18-022-643-10

8950 CYPRESS WATERS BLVD. Classification: REAL

COPPELL, TX 75019

CALHOUN COUNTY County:

Assessment Unit: PENNFIELD TWP. Assessing Officer / Equalization Director:

> DANIEL D. BRUNNER, ASSR. 20260 CAPITAL AVENUE N.E.

School District: **PENNFIELD** BATTLE CREEK, MI 49017

ORIGINAL REQUESTED *APPROVED* **NET INCREASE** VALUATION **VALUATION VALUATION** NET (DECREASE) YEAR ASSESSED VALUE 2015 \$0 \$71,540 \$71,540 \$71,540 **TAXABLE VALUE** 2015 \$0 \$68,900 \$68,900 \$68,900

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

This order limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Douglas B. Roberts

Issued October 12, 2015

Docket Number: 154-15-0604 **CHIPPEWA COUNTY**

CITY OF SAULT STE. MARIE

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

ISAAC A. MCKECHNIE Parcel Code: 051-536-012-00

1725 E. 14TH ST. Classification: REAL SAULT STE. MARIE, MI 49783

CHIPPEWA COUNTY County:

Assessment Unit: CITY OF SAULT STE. MARIE Assessing Officer / Equalization Director:

> TINA MARIE FULLER, ASSR. 225 E. PORTAGE AVENUE

School District: SAULT STE.MARIE SAULT STE. MARIE, MI 49783

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED	VALUE			
2013	\$10,800	\$1,200	\$1,200	(\$9,600)
2014	\$11,700	\$1,200	\$1,200	(\$10,500)
2015	\$12,100	\$1,200	\$1,200	(\$10,900)
TAXABLE V	ALUE			
2013	\$10,800	\$1,155	\$1,155	(\$9,645)
2014	\$10,972	\$1,155	\$1,155	(\$9,817)
2015	\$11,147	\$1,155	\$1,155	(\$9,992)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Douglas B. Roberts

Issued October 12, 2015

Docket Number: 154-15-0440

GAINES TWP.

GENESEE COUNTY

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 10-09-200-011 BRYAN SMITH

Classification: REAL 6104 VAN VLEET ROAD SWARTZ CREEK, MI 48473

County: GENESEE COUNTY

Assessment Unit: GAINES TWP. Assessing Officer / Equalization Director:

BRADLEY J. BEACH, ASSR.

School District: SWARTZ CREEK 9255 W. GRAND BLANC ROAD

GAINES, MI 48436

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED	VALUE			
2013	\$115,700	\$108,900	\$108,900	(\$6,800)
2014	\$118,500	\$110,600	\$110,600	(\$7,900)
TAXABLE \	VALUE			
2013	\$115,700	\$108,859	\$108,859	(\$6,841)
2014	\$116,500	\$110,600	\$110,600	(\$5,900)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0551 **GENESEE COUNTY GRAND BLANC TWP.**

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

T-MOBILE CENTRAL LLC Parcel Code: 12-82-591-615 ATTN: PROPERTY TAX DEPT. Classification: PERSONAL

12920 SE 38TH ST. GENESEE COUNTY County: BELLEVUE, WA 98006

Assessment Unit: GRAND BLANC TWP. Assessing Officer / Equalization Director:

REBECCA L. SALVATI, ASSR.

School District: P.O. BOX 1833 **GRAND BLANC**

GRAND BLANC, MI 48480-0057

VEAD	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
YEAR ASSESSED		VALUATION	VALUATION	NET (DECKLASE)
2015	\$0	\$23,100	\$23,100	\$23,100
TAXABLE V	ALLIE			
2015	\$ 0	\$23,100	\$23,100	\$23,100

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Douglas B. Roberts

Issued October 12, 2015

Docket Number: 154-15-0529
INGHAM COUNTY

CITY OF EAST LANSING

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 33-20-90-41-918-000 ZIMMER MARKETING GROUP INC.

Classification: PERSONAL 6430 QUAIL RIDGE LN. DIMONDALE, MI 48821

County: INGHAM COUNTY

Assessment Unit: CITY OF EAST LANSING

Assessing Officer / Equalization Director:

DAVID C. LEE, ASSR.

School District: EAST LANSING 410 ABBOTT ROAD ROOM 109

EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED	VALUE			
2015	\$2,600	\$0	\$0	(\$2,600)
TAXABLE V	/ALUE			
2015	\$2,600	\$0	\$0	(\$2,600)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0605
INGHAM COUNTY
DELHI CHARTER TWP.

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 33-25-05-90-909-034 FIBERTEC, INC.

Classification: PERSONAL 1914 HOLLOWAY DRIVE

HOLT, MI 48842

County: INGHAM COUNTY

Assessment Unit: DELHI CHARTER TWP. Assessing Officer / Equalization Director:

ELIZABETH A. TOBIAS, ASSR.

School District: HOLT 2074 AURELIUS ROAD

HOLT, MI 48842-6320

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED	VALUE			
2015	\$9,400	\$39,000	\$39,000	\$29,600
TAXABLE \	VALUE			
2015	\$9,400	\$39,000	\$39,000	\$29,600

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0606 **INGHAM COUNTY DELHI CHARTER TWP.**

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

FIBERTEC, INC. Parcel Code: 33-25-05-95-024101

1914 HOLLOWAY DRIVE Classification: PERSONAL-IFT

HOLT, MI 48842 **INGHAM COUNTY** County:

Assessment Unit: DELHI CHARTER TWP. Assessing Officer / Equalization Director:

ELIZABETH A. TOBIAS, ASSR.

2074 AURELIUS ROAD School District: HOLT

HOLT, MI 48842-6320

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED	VALUE			
2015	\$29,600	\$0	\$0	(\$29,600)
TAXABLE V	'ALUE			
2015	\$29,600	\$0	\$0	(\$29,600)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Douglas B. Roberts



Issued October 12, 2015

Docket Number: 154-15-0466

INGHAM COUNTY

MERIDIAN CHARTER TWP.

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 33-02-02-90-530-091 NAVITAS LEASE CORP

Classification: PERSONAL 303 FELLOWSHIP ROAD, STE 310

MOUNT LAUREL, NJ 08054

County: INGHAM COUNTY

Assessment Unit: MERIDIAN CHARTER TWP. Assessing Officer / Equalization Director:

DAVID C. LEE, ASSR.

School District: OKEMOS 5151 MARSH ROAD

OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED 2015	\$0	\$10,500	\$10,500	\$10,500
TAXABLE \	/ALUE \$0	\$10,500	\$10 500	\$10,500

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0555

INGHAM COUNTY ONONDAGA TWP.

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 33-13-13-29-428-032 ONONDAGA TOWNSHIP

Classification: REAL PO BOX 67

County: ONONDAGA, MI 49264

Assessment Unit: ONONDAGA TWP. Assessing Officer / Equalization Director:

SHANNON N. HAIGHT, ASSR.

School District: LESLIE P.O. BOX 67

ONONDAGA, MI 49264

YEAR ASSESSED	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
2015	\$0	\$26,246	\$26,246	\$26,246
TAXABLE V	ALUE \$0	\$26 246	\$26 246	\$26 246

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0607

IRON COUNTY MASTODON TWP.

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 36-006-257-014-00 JACQUELINE J. TOMLINSON

Classification: REAL 111 MAPLE STREET

County: CRYSTAL FALLS, MI 49920

Assessment Unit: MASTODON TWP. Assessing Officer / Equalization Director:

KIMBERLY K. SCHMIDT, ASSR.

School District: FOREST PARK 1371 S. U.S. 2

CRYSTAL FALLS, MI 49920

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED	VALUE			
2013	\$13,300	\$0	\$0	(\$13,300)
2014	\$12,300	\$0	\$0	(\$12,300)
2015	\$12,300	\$0	\$0	(\$12,300)
TAXABLE	VALUE			
2013	\$4,626	\$0	\$0	(\$4,626)
2014	\$4,700	\$0	\$0	(\$4,700)
2015	\$4,775	\$0	\$0	(\$4,775)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0391

JACKSON COUNTY

CITY OF JACKSON

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: P-291940000 GE EQUIP SMALL TICKET LLC

Classification: PERSONAL PO BOX 35715
BILLINGS, MT 59107

County: JACKSON COUNTY

Assessment Unit: CITY OF JACKSON Assessing Officer / Equalization Director:

DAVID W. TAYLOR, ASSR.

School District: JACKSON 161 W. MICHIGAN

JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED V	/ALUE \$3,700	\$12,300	\$12,300	\$8,600
TAXABLE VA	ALUE \$3.700	\$12.300	\$12.300	\$8.600

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0556 **KALAMAZOO COUNTY CITY OF PORTAGE**

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

NEW YOU FACE AND BODY LLC Parcel Code: 90009-097-E 6051 CONSTITUTION BLVD., STE C. Classification: **PERSONAL** PORTAGE, MI 49024

KALAMAZOO COUNTY County:

Assessment Unit: CITY OF PORTAGE Assessing Officer / Equalization Director:

> JAMES C. BUSH, ASSR. 7900 S. WESTNEDGE

School District: PORTAGE PORTAGE, MI 49002

ORIGINAL REQUESTED *APPROVED* **NET INCREASE VALUATION VALUATION VALUATION** NET (DECREASE) YEAR ASSESSED VALUE 2015 \$5,000 \$200 \$200 (\$4,800)

TAXABLE VALUE

2015 \$5,000 \$200 \$200 (\$4,800)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Douglas B. Roberts



Issued October 12, 2015

Docket Number: 154-15-0600 **KALAMAZOO COUNTY** CITY OF PORTAGE

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

BOOMERANG FOR THE HOME Parcel Code: 10-90010-210-N 6022 S. WESTNEDGE AVENUE Classification: **PERSONAL** PORTAGE, MI 49002

KALAMAZOO COUNTY County:

Assessment Unit: CITY OF PORTAGE Assessing Officer / Equalization Director:

> JAMES C. BUSH, ASSR. 7900 S. WESTNEDGE

School District: PORTAGE PORTAGE, MI 49002

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED	VALUE			
2015	\$30,000	\$9,600	\$9,600	(\$20,400)

TAXABLE VALUE

2015 \$30,000 \$9,600 \$9,600 (\$20,400)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0608
KALAMAZOO COUNTY
CITY OF PORTAGE

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

VALUATION

Parcel Code: 10-93700-090-G KELLY MOTSON, DDS
Classification: PERSONAL 1622 W. MILHAM AVENUE
PORTAGE, MI 49024

County: KALAMAZOO COUNTY

PORTAGE

VALUATION

Assessment Unit: CITY OF PORTAGE Assessing Officer / Equalization Director:

JAMES C. BUSH, ASSR. 7900 S. WESTNEDGE PORTAGE, MI 49002

NET (DECREASE)

ORIGINAL REQUESTED APPROVED NET INCREASE

VALUATION

ASSESSED VALUE

School District:

YEAR

2015 \$13,200 \$107,600 \$107,600 \$94,400

TAXABLE VALUE

2015 \$13,200 \$107,600 \$107,600 \$94,400

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0557

KENT COUNTY ALGOMA TWP.

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 41-50-12-020-039 B & R SALES & LEASING Classification: PERSONAL 8510 ALGOMA AVE., NE ROCKFORD, MI 49341

County: KENT COUNTY

Assessment Unit: ALGOMA TWP. Assessing Officer / Equalization Director:

JASON R. ROSENZWEIG, ASSR.

School District: ROCKFORD 10531 ALGOMA AVENUE

ROCKFORD, MI 49341

ORIGINAL REQUESTED *APPROVED* **NET INCREASE** VALUATION **VALUATION** NET (DECREASE) VALUATION YEAR **ASSESSED VALUE** 2015 \$213,100 \$199,100 \$199,100 (\$14,000)**TAXABLE VALUE**

2015 \$213,100 \$199,100 \$199,100 (\$14,000)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0633

KENT COUNTY

CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 41-18-11-201-009 TEG RIDGEWOOD LLC
Classification: REAL 382A ROUTE 59 STE 101

AIRMONT, NY 10952

County: KENT COUNTY

\$0

2015

Assessment Unit: CITY OF GRAND RAPIDS Assessing Officer / Equalization Director:

SCOTT A. ENGERSON, ASSR. 300 MONROE AVENUE N.W.

\$5,036,500

School District: FOREST HILLS 300 MONROE AVENUE N.W.

GRAND RAPIDS, MI 49503

YEAR ASSESSED VA	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
2015	\$0	\$5,036,500	\$5,036,500	\$5,036,500
TAXABLE VAL	.UE			

\$5,036,500

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

\$5,036,500

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0573

KENT COUNTY GRATTAN TWP.

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

RICHARD BELKA Parcel Code: 41-12-04-400-041

7825 LESSITER AVENUE Classification: REAL BELDING, MI 48809

KENT COUNTY County:

BELDING

Assessment Unit: GRATTAN TWP. Assessing Officer / Equalization Director:

> MATTHEW S. FRAIN, ASSR. 12050 OLD BELDING ROAD

School District:

BELDING, MI 48809

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED	VALUE			
2013	\$121,700	\$119,900	\$119,900	(\$1,800)
2014	\$125,100	\$123,300	\$123,300	(\$1,800)
2015	\$127,900	\$126,100	\$126,100	(\$1,800)
TAXABLE '	VALUE			
2013	\$121,241	\$118,600	\$118,600	(\$2,641)
2014	\$123,180	\$121,446	\$121,446	(\$1,734)
2015	\$125,150	\$123,389	\$123,389	(\$1,761)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0609

KENT COUNTY NELSON TWP.

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

WESCO INC. Parcel Code: 41-50-24-001-650

1460 WHITEHALL ROAD Classification: PERSONAL MUSKEGON, MI 49445

KENT COUNTY County:

Assessment Unit: NELSON TWP. Assessing Officer / Equalization Director:

JASON R. ROSENZWEIG, ASSR.

School District: P.O. BOX 109 TRI COUNTY AREA SCHOOLS

SAND LAKE, MI 49343

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED	VALUE			
2015	\$67,700	\$42,400	\$42,400	(\$25,300)

TAXABLE VALUE

2015 \$67,700 \$42,400 \$42,400 (\$25,300)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Douglas B. Roberts

Issued October 12, 2015

Docket Number: 154-15-0610

LAPEER COUNTY ARCADIA TWP.

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 44-002-955-010-00 ITC TRANSMISSION
Classification: PERSONAL-UTILITY 27175 ENERGY WAY
NOVI. MI 48377

County: LAPEER COUNTY

Assessment Unit: ARCADIA TWP. Assessing Officer / Equalization Director:

DENNIS R. KALBFLEISCH, ASSR.

School District: LAPEER 4900 SPENCER STREET

ATTICA, MI 48412

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED 2015	VALUE \$0	\$18,717	\$18,717	\$18,717
TAXABLE \	/ALUE			
2015	\$0	\$18,717	\$18,717	\$18,717

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0558 **LIVINGSTON COUNTY** HAMBURG TWP.

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

JEFFREY R. & SARAH DUDLEY-SHORT Parcel Code: 4715-19-303-152

9982 TIOGA TRAIL Classification: REAL PINCKNEY, MI 48169

LIVINGSTON COUNTY County:

Assessment Unit: HAMBURG TWP. Assessing Officer / Equalization Director:

SUSAN J. MURRAY, ASSR.

P.O. BOX 157, 10405 MERRILL ROAD School District: **PINCKNEY**

HAMBURG, MI 48139

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)	
ASSESSED	VALUE				
2015	\$0	\$116,520	\$116,520	\$116,520	
TAXABLE \	/ALUE				
2015	\$0	\$100,364	\$100,364	\$100,364	

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

This order limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Douglas B. Roberts



Issued October 12, 2015

Docket Number: 154-15-0563 **MACKINAC COUNTY CITY OF SAINT IGNACE**

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

PLEASANTVIEW AFC INC. Parcel Code: 49-052-006-022-00 N 881 GROS CAP RD. Classification: REAL ST. IGNACE, MI 49781

MACKINAC COUNTY County:

Assessment Unit: CITY OF SAINT IGNACE Assessing Officer / Equalization Director:

CHRISTINA M. DEEREN, ASSR.

School District: 396 N. STATE, CITY HALL ST.IGNACE CITY

ST. IGNACE, MI 49781

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED	VALUE			
2014	\$75,000	\$103,565	\$103,565	\$28,565
2015	\$75,000	\$99,645	\$99,645	\$24,645
TAXABLE \	/ALUE			
2014	\$75,000	\$103,565	\$103,565	\$28,565
2015	\$75,000	\$99,645	\$99,645	\$24,645

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0564 **MACKINAC COUNTY CITY OF SAINT IGNACE**

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

PAUL AND BARBARA RYERSE Parcel Code: 49-052-006-018-12

198 ELLIOT ST. Classification: REAL

ST. IGNACE, MI 49781 MACKINAC COUNTY County:

Assessment Unit: CITY OF SAINT IGNACE Assessing Officer / Equalization Director:

CHRISTINA M. DEEREN, ASSR.

396 N. STATE, CITY HALL School District: ST.IGNACE CITY

ST. IGNACE, MI 49781

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED	VALUE			
2015	\$50,000	\$58,814	\$58,814	\$8,814
TAXABLE \	VALUE			
2015	\$49,945	\$58,749	\$58,749	\$8,804

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Douglas B. Roberts



Issued October 12, 2015

Docket Number: 154-15-0611 **MACKINAC COUNTY CITY OF SAINT IGNACE**

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

TOM AND JANE POLITTE Parcel Code: 49-052-360-050-00 369 UNDERHILL ST. Classification: REAL ST. IGNACE, MI 49781

MACKINAC COUNTY County:

Assessment Unit: CITY OF SAINT IGNACE Assessing Officer / Equalization Director:

CHRISTINA M. DEEREN, ASSR.

School District: 396 N. STATE, CITY HALL ST.IGNACE CITY

ST. IGNACE, MI 49781

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED	VALUE			
2015	\$11,000	\$115,620	\$115,620	\$104,620

TAXABLE VALUE

2015 \$10,988 \$115,490 \$115,490 \$104,502

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Douglas B. Roberts



Issued October 12, 2015

Docket Number: 154-15-0576

MACOMB COUNTY

CITY OF ST. CLAIR SHORES

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

PARIS & DEBRA CRESENT Parcel Code: 14-10-427-035

30005 GLORIA Classification: REAL

ST. CLAIR SHORES, MI 48082

MACOMB COUNTY County:

Assessment Unit: CITY OF ST. CLAIR SHORES Assessing Officer / Equalization Director:

TERI L. SOCIA, ASSR.

27600 JEFFERSON CIRCLE DRIVE School District: **LAKESHORE**

ST. CLAIR SHORES,MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED	VALUE			
2013	\$67,800	\$73,900	\$73,900	\$6,100
2014	\$72,800	\$79,400	\$79,400	\$6,600
2015	\$89,500	\$97,700	\$97,700	\$8,200
TAXABLE	VALUE			
2013	\$67,800	\$73,900	\$73,900	\$6,100
2014	\$68,800	\$75,000	\$75,000	\$6,200
2015	\$69,900	\$76,200	\$76,200	\$6,300

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Douglas B. Roberts

Issued October 12, 2015

Docket Number: 154-15-0559

MACOMB COUNTY CLINTON TWP.

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

UNIVERSITY LENDING Parcel Code: 16-11-48-401-635 42452 HAYES STE 1 Classification: PERSONAL

CLINTON TOWNSHIP, MI 48038

MACOMB COUNTY County:

Assessment Unit: CLINTON TWP. Assessing Officer / Equalization Director:

> JAMES H. ELROD, ASSR. 40700 ROMEO PLANK ROAD

School District: CHIPPEWA VALLEY CLINTON TWP, MI 48038

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED	VALUE			
2013	\$15,500	\$109,600	\$109,600	\$94,100
2014	\$16,000	\$103,900	\$103,900	\$87,900
2015	\$16,000	\$87,400	\$87,400	\$71,400
TAXABLE \	VALUE			
2013	\$15,500	\$109,600	\$109,600	\$94,100
2014	\$16,000	\$103,900	\$103,900	\$87,900
2015	\$16,000	\$87,400	\$87,400	\$71,400

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0626 **MACOMB COUNTY**

CLINTON TWP.

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

MCGH MULTI SPECIALTY Parcel Code: 16-11-47-800-942 36500 GRATIOT 102

Classification: PERSONAL CLINTON TOWNSHIP, MI 48035

MACOMB COUNTY County:

Assessment Unit: CLINTON TWP. Assessing Officer / Equalization Director:

> JAMES H. ELROD, ASSR. 40700 ROMEO PLANK ROAD

School District: **CLINTONDALE** CLINTON TWP, MI 48038

ORIGINAL REQUESTED *APPROVED* **NET INCREASE VALUATION VALUATION VALUATION** NET (DECREASE) YEAR **ASSESSED VALUE** 2015 \$13,000 \$31,700 \$31,700 \$18,700

TAXABLE VALUE

2015 \$13,000 \$31,700 \$31,700 \$18,700

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0632

MACOMB COUNTY

CLINTON TWP.

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 16-11-47-213-260 IMPERIAL LANES INC.
Classification: PERSONAL 44650 GARFIELD

Classification: PERSONAL 44650 GARFIELD CLINTON TOWNSHIP, MI 48038

County: MACOMB COUNTY

Assessment Unit: CLINTON TWP. Assessing Officer / Equalization Director:

JAMES H. ELROD, ASSR.

School District: CHIPPEWA VALLEY 40700 ROMEO PLANK ROAD

CLINTON TWP, MI 48038

ORIGINAL REQUESTED APPROVED NET INCREASE
YEAR VALUATION VALUATION NET (DECREASE)
ASSESSED VALUE

2015 \$227,500 \$245,700 \$245,700 \$18,200

TAXABLE VALUE

2015 \$227,500 \$245,700 \$245,700 \$18,200

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0634

MACOMB COUNTY CLINTON TWP.

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 16-11-40-700-505 HENRY FORD MEDICAL LABORATORIES

Classification: PERSONAL 15945 19 MILE ROAD STE 104A CLINTON TOWNSHIP, MI 48038

County: MACOMB COUNTY

School District:

Assessment Unit: CLINTON TWP. Assessing Officer / Equalization Director:

JAMES H. ELROD, ASSR.
CHIPPEWA VALLEY
40700 ROMEO PLANK ROAD
CLINTON TWP, MI 48038

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)	
ASSESSED VALUE					
2013	\$10,500	\$18,800	\$18,800	\$8,300	
2014	\$11,500	\$34,800	\$34,800	\$23,300	
2015	\$11,500	\$29,900	\$29,900	\$18,400	
TAXABLE \	/ALUE				
2013	\$10,500	\$18,800	\$18,800	\$8,300	
2014	\$11,500	\$34,800	\$34,800	\$23,300	
2015	\$11,500	\$29,900	\$29,900	\$18,400	

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0612

SHELBY TWP.

MACOMB COUNTY

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 23-07-90-053-930 KELLERMEYER BERGENSONS SERVICES

Classification: PERSONAL 1575 HENTHORNE DRIVE MAUMEE, OH 43537

County: MACOMB COUNTY

Assessment Unit: SHELBY TWP. Assessing Officer / Equalization Director:

MATTHEW J. SCHMIDT, ASSR.

School District: UTICA 52700 VAN DYKE

SHELBY TWP., MI 48316-3572

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED	VALUE			
2013	\$0	\$14,770	\$14,770	\$14,770
2014	\$0	\$16,740	\$16,740	\$16,740
TAXABLE \	/ALUE			
2013	\$0	\$14,770	\$14,770	\$14,770
2014	\$0	\$16,740	\$16,740	\$16,740

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0618
MONROE COUNTY

BEDFORD TWP.

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

\$40,771

Parcel Code: 58-02-815-054-00 GE CAPITAL INFORMATION TECH SOLUTION

Classification: PERSONAL C/O PROPERTY TAX COMPLIANCE

PO BOX 35715

County: MONROE COUNTY BILLINGS, MT 59107

\$30,198

2015

Assessment Unit: BEDFORD TWP. Assessing Officer / Equalization Director:

ALAN E. MATLOW, ASSR.

School District: MASON 8100 JACKMAN ROAD, BOX H

TEMPERANCE, MI 48182

\$10,573

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED	VALUE			
2015	\$30,198	\$40,771	\$40,771	\$10,573
TAXABLE \	/ALUE			

\$40,771

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0614 **OAKLAND COUNTY CITY OF BIRMINGHAM**

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

TECHNICOLOR USA INC. Parcel Code: 08 99-00-015-155

C/O DUCHARME, MCMILLEN & ASSOCIATES Classification: PERSONAL

PO BOX 80615

OAKLAND COUNTY County: INDIANAPOLIS, IN 46280

Assessment Unit: CITY OF BIRMINGHAM Assessing Officer / Equalization Director:

DAVID M. HIEBER, ASSR.

250 ELIZABETH LK RD STE 1000 W School District: **BIRMINGHAM**

PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)	
ASSESSED V 2015	\$ 0	\$1,190	\$1,190	\$1,190	
TAXABLE VA	ALUE \$0	\$1,190	\$1,190	\$1,190	

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Douglas B. Roberts



Issued October 12, 2015

Docket Number: 154-15-0615
OAKLAND COUNTY
CITY OF CLARKSTON

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 14 99-00-015-013 COMCAST BROADBAND SECURITY LLC Classification: PERSONAL ONE COMCAST CENTER, 32ND FLR.

PHILADELPHIA, PA 19103

County: OAKLAND COUNTY

Assessment Unit: CITY OF CLARKSTON Assessing Officer / Equalization Director:

DAVID M. HIEBER, ASSR.

School District: CLARKSTON 250 ELIZABETH LK RD. STE 1000 W

PONTIAC, MI 48341

ORIGINAL REQUESTED APPROVED NET INCREASE YEAR VALUATION VALUATION VALUATION NET (DECREASE)

ASSESSED VALUE
2015 \$0 \$900 \$900 \$900

TAXABLE VALUE

2015 \$0 \$900 \$900 \$900

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0486

CITY OF MADISON HEIGHTS

OAKLAND COUNTY

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 44-99-00-015-004 GREAT LAKES WIRE & CABLE

Classification: PERSONAL 800 TECH ROW ROAD

MADISON HEIGHTS, MI 48017

County: OAKLAND COUNTY

Assessment Unit: CITY OF MADISON HEIGHTS

Assessing Officer / Equalization Director:

DAVID M. HIEBER, ASSR.

School District: LAMPHERE 250 ELIZABETH LK RD. STE 1000 W

PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED	VALUE			
2015	\$50,000	\$397,710	\$397,710	\$347,710

TAXABLE VALUE

2015 \$50,000 \$397,710 \$397,710 \$347,710

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0616

OAKLAND COUNTY

CITY OF MADISON HEIGHTS

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 44-99-13-007-836 PRAXAIR LEASED EQUIPMENT
Classification: PERSONAL 39 OLD RIDGEBURY ROAD K2

County: OAKLAND COUNTY DANBURY, CT 06810

Assessment Unit: CITY OF MADISON HEIGHTS

Assessing Officer / Equalization Director:

DAVID M. HIEBER, ASSR.

School District: LAMPHERE 250 ELIZABETH LK RD. STE 1000 W

PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED V 2015	VALUE \$0	\$41,990	\$41,990	\$41,990
TAXABLE VA	ALUE \$0	\$41,990	\$41,990	\$41,990

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0498 **OAKLAND COUNTY**

CITY OF NOVI

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

HORIZON ENGINEERING ASSOCIATES LLP Parcel Code: 50-99-00-007-028 1200 VETERANS MEMORIAL HIGHWAY

Classification: PERSONAL

HAUPPAUGE, NY 11788 **OAKLAND COUNTY** County:

Assessment Unit: CITY OF NOVI Assessing Officer / Equalization Director:

D. GLENN LEMMON, ASSR.

45175 W. 10 MILE School District: NOVI

NOVI, MI 48375-3024

YEAR ASSESSED	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
2014	\$0	\$10,220	\$10,220	\$10,220
	Ψ.	4:3,==3	Ψ. σ,==σ	Ψ:0,==0
TAXABLE \	/ALUE			
2014	\$0	\$10,220	\$10,220	\$10,220

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0617

CITY OF NOVI

OAKLAND COUNTY

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

MICROSOFT CORPORATION Parcel Code: 50 99-00-014-134

PO BOX 25910 Classification: **PERSONAL**

SCOTTSDALE, AZ 85255 **OAKLAND COUNTY** County:

Assessment Unit: CITY OF NOVI Assessing Officer / Equalization Director:

D. GLENN LEMMON, ASSR.

45175 W. 10 MILE School District: NOVI

NOVI, MI 48375-3024

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED				
2015	\$30,000	\$44,240	\$44,240	\$14,240
TAXABLE V	ALUE			
2015	\$30,000	\$44.240	\$44.240	\$14.240

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Douglas B. Roberts

Issued October 12, 2015

Docket Number: 154-15-0621 **OAKLAND COUNTY**

CITY OF NOVI

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

TECHNICOLOR USA INC. Parcel Code: 50 99-00-015-232

PO BOX 80615 Classification: PERSONAL

INDIANAPOLIS, IN 46280 OAKLAND COUNTY County:

Assessment Unit: CITY OF NOVI Assessing Officer / Equalization Director:

D. GLENN LEMMON, ASSR.

45175 W. 10 MILE School District: NOVI

NOVI, MI 48375-3024

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED 2015	VALUE \$0	\$1,480	\$1,480	\$1,480
TAXABLE V	ALUE \$0	\$1,480	\$1,480	\$1,480

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Douglas B. Roberts

Issued October 12, 2015

Docket Number: 154-15-0622

OAKLAND COUNTY

CITY OF NOVI

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 50 99-00-009-172 KISTLER TECHNICAL CENTER

Classification: PERSONAL 30280 HUDSON DRIVE

County: OAKLAND COUNTY NOVI, MI 48375

Assessment Unit: CITY OF NOVI Assessing Officer / Equalization Director:

D. GLENN LEMMON, ASSR.

School District: NOVI 45175 W. 10 MILE

NOVI, MI 48375-3024

YEAR	ORIGINAL	REQUESTED	APPROVED	NET INCREASE
	VALUATION	VALUATION	VALUATION	NET (DECREASE)
ASSESSED	VALUE			

2015 \$421,880 \$545,050 \$545,050 \$123,170

TAXABLE VALUE

2015 \$421,880 \$545,050 \$545,050 \$123,170

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0623 **OAKLAND COUNTY**

CITY OF TROY

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

CINZIA + MOLLY MGMT INC. Parcel Code: 88-99-00-369-800 3270 W. BIG BEAVER STE 400 Classification: PERSONAL TROY, MI 48084

OAKLAND COUNTY County:

Assessment Unit: CITY OF TROY Assessing Officer / Equalization Director:

LEGER A. LICARI, ASSR.

500 W. BIG BEAVER School District: **TROY** TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED	VALUE			
2013	\$41,670	\$67,070	\$67,070	\$25,400
2015	\$52,080	\$57,760	\$57,760	\$5,680
TAXABLE V	ALUE			
2013	\$41,670	\$67,070	\$67,070	\$25,400
2015	\$52,080	\$57,760	\$57,760	\$5,680

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0625

OAKLAND COUNTY

CITY OF TROY

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 88-99-00-398-610 CONTINENTAL CATERING & EVENTS LLC

Classification: PERSONAL 700 STEPHENSON TROY, MI 48083

County: OAKLAND COUNTY

Assessment Unit: CITY OF TROY Assessing Officer / Equalization Director:

LEGER A. LICARI, ASSR.

School District: TROY 500 W. BIG BEAVER TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSEI	D VALUE			
2014	\$1,196,110	\$1,672,450	\$1,672,450	\$476,340
2015	\$1,641,210	\$1,648,430	\$1,648,430	\$7,220
TAXABLE	VALUE			
2014	\$1,196,110	\$1,672,450	\$1,672,450	\$476,340
2015	\$1,641,210	\$1,648,430	\$1,648,430	\$7,220

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0613 **OAKLAND COUNTY OXFORD TWP.**

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

TECHNICOLOR USA INC. Parcel Code: PO 99-00-015-526

C/O DUCHARME, MCMILLEN & ASSOCIATES Classification: PERSONAL

PO BOX 80615

OAKLAND COUNTY County: INDIANAPOLIS, IN 46280

Assessment Unit: OXFORD TWP. Assessing Officer / Equalization Director:

DAVID M. HIEBER, ASSR.

250 ELIZABETH LK RD STE 1000 W School District: OXFORD

PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)	
ASSESSED 2015	VALUE \$0	\$2,310	\$2,310	\$2,310	
TAXABLE V	ALUE \$0	\$2.310	\$2,310	\$2.310	

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Douglas B. Roberts

Issued October 12, 2015

Docket Number: 154-15-0624 **OSCEOLA COUNTY**

EVART TWP.

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

ROBERT & NANCY GREEN Parcel Code: 67-03-007-004-00

9971 CREST DRIVE Classification: REAL EVART, MI 49631

OSCEOLA COUNTY County:

Assessment Unit: EVART TWP. Assessing Officer / Equalization Director:

VICKI L. CUSHMAN, ASSR.

School District: **EVART** 118 N. MAIN STREET, BOX 900

EVART, MI 49631

ORIGINAL REQUESTED *APPROVED* **NET INCREASE** VALUATION **VALUATION** NET (DECREASE) VALUATION YEAR **ASSESSED VALUE** 2013 \$24,700 \$10,000 \$10,000 (\$14,700)

TAXABLE VALUE

2013 \$24,700 \$10,000 \$10,000 (\$14,700)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Douglas B. Roberts

Issued October 12, 2015

Docket Number: 154-15-0560

OTTAWA COUNTY

OLIVE TWP.

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

ZWIER PROPERTY LLC Parcel Code: 70-12-32-100-053

13505 BARRY ST. Classification: REAL HOLLAND, MI 49424

OTTAWA COUNTY County:

Assessment Unit: OLIVE TWP. Assessing Officer / Equalization Director:

TYLER A. TACOMA, ASSR.

School District: 6480 136TH AVENUE **WEST OTTAWA**

HOLLAND, MI 49424

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED	VALUE			
2014	\$319,400	\$446,600	\$446,600	\$127,200
2015	\$304,900	\$434,700	\$434,700	\$129,800
TAXABLE \	/ALUE			
2014	\$265,656	\$392,856	\$392,856	\$127,200
2015	\$269,906	\$399,141	\$399,141	\$129,235

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Douglas B. Roberts



Issued October 12, 2015

Docket Number: 154-15-0561

OTTAWA COUNTY

OLIVE TWP.

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

PERMALOC CORPORATION Parcel Code: 70-55-19-100-631

13505 BARRY ST. Classification: **REAL-IFT** HOLLAND, MI 49424

OTTAWA COUNTY County:

Assessment Unit: OLIVE TWP. Assessing Officer / Equalization Director:

TYLER A. TACOMA, ASSR.

School District: 6480 136TH AVENUE **WEST OTTAWA**

HOLLAND, MI 49424

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED	VALUE			
2014	\$127,200	\$0	\$0	(\$127,200)
2015	\$129,800	\$0	\$0	(\$129,800)
TAXABLE \	/ALUE			
2014	\$127,200	\$0	\$0	(\$127,200)
2015	\$129,235	\$0	\$0	(\$129,235)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0627
ROSCOMMON COUNTY
HIGGINS TWP.

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 055-900-008-0000 ROSCO'S RESTAURANT Classification: PERSONAL C/O ALAN KLINERT

PO BOX 36

County: ROSCOMMON COUNTY ROSCOMMON, MI 48653

Assessment Unit: HIGGINS TWP. Assessing Officer / Equalization Director:

CHRISTIE A. VERLAC, ASSR.

School District: ROSCOMMON P.O. BOX 576

ROSCOMMON, MI 48653

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VA	ALUE \$0	\$4,000	\$4,000	\$4,000
TAXABLE VAL	. UE \$0	\$4,000	\$4,000	\$4,000

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0601 **SAINT CLAIR COUNTY CLAY TWP.**

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 74-14-406-0030-120 **ADAM WILLEY** 9349 LAKE POINTE BLVD.

Classification: REAL

ALGONAC, MI 48001

County: Assessment Unit: CLAY TWP.

SAINT CLAIR COUNTY

Assessing Officer / Equalization Director:

BARBARA J. SCHUTT, ASSR.

School District: **ALGONAC** P.O. BOX 429

ALGONAC, MI 48001

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED 2015	\$0	\$52,000	\$52,000	\$52,000
TAXABLE V	/ALUE \$0	\$41 859	\$41 859	\$41.859

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

This order limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Douglas B. Roberts

Issued October 12, 2015

Docket Number: 154-15-0628 **SAINT CLAIR COUNTY** KIMBALL TWP.

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

MORAN AUTO SERVICE Parcel Code: 74-25-999-0039-200 1100 WADHAMS ROAD Classification: PERSONAL SMITHS CREEK, MI 48074

SAINT CLAIR COUNTY County:

Assessment Unit: KIMBALL TWP. Assessing Officer / Equalization Director:

> KELLY M. TIMM, ASSR. 2160 WADHAMS ROAD

School District: **PORT HURON** KIMBALL, MI 48074

ORIGINAL REQUESTED *APPROVED* **NET INCREASE** VALUATION **VALUATION VALUATION** NET (DECREASE) YEAR **ASSESSED VALUE** 2013 \$40,000 \$700 \$700 (\$39,300)

TAXABLE VALUE

2013 \$40,000 \$700 \$700 (\$39,300)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0595 **SAINT JOSEPH COUNTY** PARK TWP.

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

SEMCO ENERGY Parcel Code: 75-013-000-120-00 1411 THIRD STREET Classification: PERSONAL-UTILITY PORT HURON, MI 48060

SAINT JOSEPH COUNTY County:

Assessment Unit: PARK TWP. Assessing Officer / Equalization Director:

> DALE E. HUTSON, ASSR. 60450 FARRAND ROAD

School District: **MENDON** COLON, MI 49040

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED	VALUE			
2015	\$38,100	\$41,785	\$41,785	\$3,685

TAXABLE VALUE

2015 \$38,100 \$41,785 \$41,785 \$3,685

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0596 **SAINT JOSEPH COUNTY** PARK TWP.

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

SEMCO ENERGY Parcel Code: 75-013-000-040-00 1411 THIRD ST. Classification: PERSONAL-UTILITY

SAINT JOSEPH COUNTY County:

Assessment Unit: PARK TWP. Assessing Officer / Equalization Director:

> DALE E. HUTSON, ASSR. 60450 FARRAND ROAD

PORT HURON, MI 48060

School District: THREE RIVERS COLON, MI 49040

ORIGINAL REQUESTED *APPROVED* **NET INCREASE** VALUATION **VALUATION** NET (DECREASE) VALUATION YEAR ASSESSED VALUE

2015 \$278,600 \$236,785 \$236,785 (\$41,815)

TAXABLE VALUE

2015 \$236,785 \$236,785 (\$41,815)\$278,600

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0629 **VAN BUREN COUNTY CITY OF SOUTH HAVEN**

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

VERIZON WIRELESS Parcel Code: 80-53-999-120-00

C/O DUFF & PHELPS ATT: M. RICHTER Classification: REAL

PO BOX 2549

VAN BUREN COUNTY County: ADDISON, TX 75001

Assessment Unit: CITY OF SOUTH HAVEN Assessing Officer / Equalization Director:

NATHAN BROUSSEAU, ASSR.

539 PHOENIX STREET School District: SOUTH HAVEN

SOUTH HAVEN, MI 49090

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED \	/ALUE			
2013	\$0	\$24,700	\$24,700	\$24,700
2014	\$0	\$24,700	\$24,700	\$24,700
2015	\$0	\$24,700	\$24,700	\$24,700
TAXABLE VA	ALUE			
2013	\$0	\$24,700	\$24,700	\$24,700
2014	\$0	\$24,700	\$24,700	\$24,700
2015	\$0	\$24,700	\$24,700	\$24,700

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Douglas B. Roberts

Issued October 12, 2015

Docket Number: 154-15-0562
WASHTENAW COUNTY
CITY OF SALINE

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 18-99-43-002-061 SUBWAY #4316

Classification: PERSONAL 46608 PINEHURST CIR. NORTHVILLE, MI 48168

County: WASHTENAW COUNTY

Assessment Unit: CITY OF SALINE Assessing Officer / Equalization Director:

CATHERINE A. SCULL, ASSR.

School District: SALINE 100 N. HARRIS STREET

SALINE,MI 48176

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED	VALUE			
2014	\$13,300	\$16,800	\$16,800	\$3,500
2015	\$15,000	\$50,700	\$50,700	\$35,700
TAXABLE V	/ALUE			
2014	\$13,300	\$16,800	\$16,800	\$3,500
2015	\$15,000	\$50,700	\$50,700	\$35,700

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0630 WASHTENAW COUNTY PITTSFIELD TWP.

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: L-99-30-077-250 VSM SEWING INC #679
Classification: PERSONAL 1224 HEIL QUAKER BLVD.
LAVERGNE, TN 37086

County: WASHTENAW COUNTY

Assessment Unit: PITTSFIELD TWP. Assessing Officer / Equalization Director:

BARBARA L. MCDERMOTT, ASSR.

School District: ANN ARBOR 6201 W. MICHIGAN AVENUE

ANN ARBOR, MI 48108-9721

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED V 2015	\$ 0	\$8,800	\$8,800	\$8,800
TAXABLE VA	ALUE \$0	\$8 800	\$8.800	\$8.800

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0548

WAYNE COUNTY CITY OF DETROIT

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 22009699 RASHELLE PETTWAY
Classification: REAL 12595 MEMORIAL
DETROIT, MI 48227

County: WAYNE COUNTY

Assessment Unit: CITY OF DETROIT Assessing Officer / Equalization Director:

GARY L. EVANKO, ASSR.

School District: DETROIT 2 WOODWARD AVENUE, CAYMC STE. 824

DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED	VALUE			
2013	\$6,171	\$0	\$0	(\$6,171)
2014	\$6,171	\$0	\$0	(\$6,171)
2015	\$6,200	\$0	\$0	(\$6,200)
TAXABLE \	VALUE			
2013	\$6,171	\$0	\$0	(\$6,171)
2014	\$6,171	\$0	\$0	(\$6,171)
2015	\$6,200	\$0	\$0	(\$6,200)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued October 12, 2015

Docket Number: 154-15-0572

WAYNE COUNTY

CITY OF GROSSE PTE. FARM

The State Tax Commission, at a meeting held on October 12, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 82-38-004-08-0029-000 MICHAEL H. DUCODY

Classification: REAL 11 WINDEMERE PLACE
GROSSE POINTE FARMS, MI 48236

County: WAYNE COUNTY

Assessment Unit: CITY OF GROSSE PTE. FARM

Assessing Officer / Equalization Director:

TIMOTHY E. O'DONNELL, ASSR.

School District: GROSSE POINTE 90 KERBY

GROSSE PT. FARMS, MI 48236

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED	VALUE			
2013	\$316,900	\$298,800	\$298,800	(\$18,100)
2014	\$324,800	\$306,200	\$306,200	(\$18,600)
2015	\$355,700	\$335,300	\$335,300	(\$20,400)
TAXABLE \	/ALUE			
2013	\$316,900	\$298,800	\$298,800	(\$18,100)
2014	\$321,970	\$303,580	\$303,580	(\$18,390)
2015	\$327,121	\$308,438	\$308,438	(\$18,683)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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